

#1

2-13-2015

SB 156

**County Treasurer Process for Centrally Assessed and Industrial Protested Tax****Payments:**

- Tax Payer receives their property tax bill (attachment A)
- Payment is made with a letter of protest or a completed protest form (attachment B)
- Treasurer breaks down payment received by taxing jurisdiction and/or funds for the state. The State payment is broken down by each of their individual funds (attachment C)
- Treasurer posts payment to the books hitting the protested tax fund for the amount protested and each taxing fund for the amounts not protested. Protested amounts forwarded to the state are not posted to their respective funds (attachment D)
- Payment sits in the protested tax until it is resolved. The treasurer must keep an accounting of how much was forwarded to the state for each payment and each state fund. When the protest is resolved, the taxpayer comes to the county for their portion of the refund and the state for their portion. There are times when the state and the county have not agreed upon amounts that were forwarded. (attachment E)

**Passage of Senate Bill #156 will:**

- 1) Reduce the amount of calculations needed on protested payment received for centrally assessed and industrial payments;
- 2) Eliminate the requirement for Treasurers to keep an accounting of funds forwarded to the State of Montana prior to protest resolutions;
- 3) Passage of this bill will allow all taxing jurisdiction to be treated the same when handling protested tax payments;
- 4) Passage of this bill will allow the tax payer to have one refund issued from one entity;
- 5) Passage of this bill has the potential to cause negotiations with the State of Montana to happen more quickly.

STATE TAX

1910

1911

1912

Lewis & Clark County, Montana  
Paulette DeHart  
316 N. Park Ave., Room 113  
Helena, MT 59623

YEAR 2014  
STATEMENT OF TAXES PAYABLE

PROPERTY ID NO.: 45767  
PROPERTY LOCATION:  
LEGAL DESCRIPTION:

SEC-TWN-RGE:

	MARKET VALUE	TAXABLE VALUE
LAND	0	0
BUILDINGS	0	0
PERSONAL	1,019,695	61,182
TOTAL VALUE	1,019,695	61,182

COUNTY MILL VALUE 0

Taxpayer A  
123 Main St  
Anytown, MT

General Tax Detail

HLNA		* (SCHL SUBTOTAL)	3,208.98
Helena	9,200.54		
Helena GO 2008	692.58	SCHM	
Helena GO 2009	395.84	Co High Schools	1,346.00
* (HLNA SUBTOTAL)	10,288.96	County Elementary	2,019.00
		* (SCHM SUBTOTAL)	3,365.00
LCCY		SD .01	
All Purpose	2,404.46	Elem Adult Education	170.70
City-County Health	493.74	Elem Building Reserve	859.00
County Extension	86.88	Elem General	7,034.10
District Court	220.86	Elem Technology	357.92
Entitlement Levy	1,136.14	Elem Transportation	1,750.42
Fairgrounds	209.86	Elem Tuition	3.06
Health Facilities	30.58	High Adult Education	129.10
Library	1,385.78	High Bond	315.08
Mental Health	45.28	High Building Reserve	412.98
Parks	6.12	High General	3,673.36
Permissive Medical Levy	627.12	High Technology	307.74
Public Safety	3,799.40	High Transportation	471.72
Search & Rescue Const. Debt	52.62	High Tuition	16.52
Search & Rescue Operation	62.40	* (SD SUBTOTAL)	15,501.70
Senior Citizens	69.14		
* (LCCY SUBTOTAL)	10,630.38	STAT	
		State Equalization	2,447.28
SCHL		State University	367.10
Co Elem Retirement	1,953.54	Vo-Tech	91.78
Co High Retirement	956.88	* (STAT SUBTOTAL)	2,906.16
Co Transportation	298.56		

Special Assessments

Description	Code	First Half	Second Half	Description	Code	First Half	Second Half
FORESTVALE CEM	2121	102.18	102.17				
OPEN SPACE LANDS	2518	52.04	52.04				

LEWIS & CLARK COUNTY TREASURER  
316 N. PARK AVE., ROOM 113  
HELENA, MT 59623

MAIL TO:

LEWIS & CLARK COUNTY TREASURER  
316 N. PARK AVE., ROOM 113  
HELENA, MT 59623

MAIL TO:

**IMPORTANT - READ CAREFULLY**

**EXAMINE THIS BILL BEFORE PAYING.** See that all legal descriptions are correct as the Treasurer is not responsible for payments on the wrong property and payments so made **CANNOT BE REFUNDED.**

Address changes are made through the County ASSESSOR'S Office.

PAYMENT STUB(S) must be sent with your check in order to receive proper credit for payments. Please refer to your Property ID Number(s) on all checks and correspondence.

**THIS IS THE ONLY NOTICE YOU SHALL RECEIVE.** So, if you don't pay in full, save your tax bill with the 2nd Half Stub to send with the 2nd payment. We do not mail receipts for payments unless a stamped, self addressed envelope is enclosed. Your check is your receipt.

When any tax payment becomes delinquent, a penalty of 2% is immediately added. Also added is interest at the rate of 5/6 of 1% per month until paid. Interest is figured daily. The delinquent amount that may be shown on the front of this form may be for more than one tax year. Our phone number is (406) 447-8329.

**PLEASE NOTE: IF YOUR TAXES ARE PAID VIA AN ESCROW ACCOUNT, IT WILL BE YOUR RESPONSIBILITY TO NOTIFY YOUR AGENT OF THESE CHARGES.**

USE THE MAIL TO AVOID ANY INCONVENIENCE. HELP US HELP YOU!

PROPERTY VALUATION STAFF MAY BE VISITING YOUR PROPERTY TO CONDUCT AN ON-SITE REVIEW FOR APPRAISAL AND AUDIT PURPOSES. YOU OR YOUR AGENT MAY WANT TO BE PRESENT. IF YOU WISH TO MAKE AN APPOINTMENT, CONTACT THE LOCAL DEPARTMENT OF REVENUE OFFICE AT 406-444-4000.

Thank you!  
Paulette DeHart  
Lewis and Clark County Treasurer



LEWIS AND CLARK COUNTY  
316 N PARK; ROOM 113  
HELENA, MT 59623  
(406) 447-8329

**PAYMENT OF TAXES UNDER PROTEST**

MCA 15-1-402 & MCA 15-1-406

*Please read the following instructions and complete the form in full.*

In order for a protest of taxes to be valid, the taxpayer must have done one or more of the following:

1. Filed an informal review (AB 26) with the Department of Revenue.
2. Filed an appeal with the County Tax Appeal Board.
3. Filed an appeal with the State Tax Appeal Board.
4. Must be participating in a Class Action Suit.  
Taxpayer has 90 days in which to file a suit within the District Court.  
Proof of filing must be provided to the County Treasurer.

The protested payment must:

1. be paid under protest before the tax becomes delinquent. (**No delinquent taxes may be protested**).
2. be accompanied by a written protest for that portion of the tax protested. The written protest must specify the grounds or reasons the taxes are being paid under protest. The amount paid under protest must directly relate to those grounds specified.
3. be made to the officer designated and authorized to collect it.

The entire amount of your tax may not be protested; only the portion that exceeds the amount of taxes for the preceding year. Each installment protested must be paid.

Payment of taxes under protest simply sets the designated monies aside, in the protest fund, until the appeal already in progress has been resolved by the Tax Appeal Board, the Department of Revenue, or the Courts. (or, in the case of a lawsuit filed after payment under protest, until the courts enter a final judgment.)

If the taxpayer does not comply with any of the above, the County Treasurer shall disperse the amount paid under protest to the appropriate funds.

Legal Description Centrally Assessed Personal Property

GEO Code # 45767 School District \_\_\_\_\_

Amount paid on 1<sup>st</sup> Installment \$ 23,104.78 Amount of 1<sup>st</sup> paid under protest 15,249.15

Amount paid on 2<sup>nd</sup> Installment \$ \_\_\_\_\_ Amount of 2<sup>nd</sup> paid under protest \_\_\_\_\_

Reason of Protest: Value too high

(use reverse side if additional space is needed)

Was an AB 26 filed with Dept of Revenue?  
Are you awaiting a Tax Appeal Board Decision?  
Is there a Class Action Suit?  
Other?

YES	NO
<input checked="" type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>

If your taxes are paid by a Mortgage company, you need to Provide their name and address to us on the back of this form.

I have read the instructions of the protest form. I also understand if no action is taken within 90 days of the date of the notice of taxes due, the county treasurer shall disperse the amount paid under protest to the appropriate funds. Non-compliance will result in a voided protest.

NAME (please Print) Tax Payer A

ADDRESS 123 Main St

Signature Any Town, Montana Date \_\_\_\_\_

*Attachment B*



Payment Amount	23,104.78
66% Protested Amount	15,249.15

1st half Billed Amount	2nd half Billed Amount	1st half Protested Amount
		15,249.15
First Half Protest Spread: Levy District 048701		
Geo Code 000045767		
Helena	5,144.48	3,395.36
Lewis and Clark County	5,315.19	3,508.03
School L	1,604.49	1,058.96
School M	1,682.50	1,110.45
School District 01	7,750.85	5,115.56
State	1,453.08	959.03
Forestvale Cemetery	102.18	67.44
open space lands	52.01	34.33
Total	23,104.78	15,249.15

Amount to Forward to the State:

School District #1
<b>Geo code</b>
State
00045767
959.03
121.13
30.31
807.60
959.03
Mt Schools
1,110.45
6.00 University
1.50 VoTech
40.00 Equalization
12.63%
3.16%
84.21%
100.00%
33.00 Co Elem
22.00 Co High S
60.00%
40.00%
1,110.45
55.00
100.00%

### Fund Breakdown for what is forward to State:

VoTech	30.31	7533-1	Fund
Equalization	807.60	7527-1	
University Mill	121.13	7521-1	
Co Elem	666.27	7529-1	
Co High S	444.18	7531-1	
total	2,069.48		

## Attachment C





Date: 02/06/2015  
Time: 10:37:45

LEWIS AND CLARK COUNTY  
**PROTEST/RESOLUTION DISTRIBUTION REPORT**  
2014 45767 34276  
PROTEST# 157

Oper: pdehart

**Protest Information:**

Protest#: 157  
Tax Year: 2014  
Tax Code : 45767  
Statement#: 34276  
Half: 1  
Status: Active  
Protest Date: 11/24/2014  
Protest Batch: 20141124-000621  
Protest Receipt#: 1514308  
Protest Reason: valuation dispute

**Original Protested Payment distribution information:**

Stmnt#	Description	Pay Half	Tax Paid	Protested Amount	Held in Protest Fund	Dist to Levy Fund	Dist Code
34276	01-01 Tax District 01	T1	22,950.59	15,147.38			
	All Purpose	Fund: 001-0000	1,202.23		793.47		P
	Mental Health	Fund: 204-0000	22.64		14.94		P
	District Court	Fund: 218-0000	110.43		72.89		P
	Search and Rescue Maintenance	Fund: 220-0000	31.20		20.59		P
	Parks	Fund: 221-0000	3.06		2.02		P
	Library	Fund: 222-0000	692.89		457.30		P
	Permissive Med Levy	Fund: 223-0000	313.56		206.95		P
	Health	Fund: 227-0000	246.87		162.93		P
	Senior Citizens	Fund: 228-0000	34.57		22.81		P
	Co Extension	Fund: 229-0000	43.44		28.67		P
	Public Safety	Fund: 230-0000	1,899.70		1,253.80		P
	Health Facilities	Fund: 502-0000	15.29		10.10		P
	Search and Rescue Debt Service	Fund: 504-0000	26.31		17.36		P
	Fairgrounds	Fund: 602-0000	104.93		69.25		P
	Entitlement Levy	Fund: 710-0000	568.07		374.93		P
	Elem General	Fund: 761-0102	3,517.05		2,321.25		P
	Elem Transportation	Fund: 761-0110	875.21		577.64		P
	Elem Tuition	Fund: 761-0113	1.53		1.01		P
	Elem Adult Ed	Fund: 761-0117	85.35		56.33		P
	Elem Technology	Fund: 761-0128	178.96		118.11		P
	Elem Building Reserve	Fund: 761-0162	429.50		283.47		P
	High General	Fund: 762-0102	1,836.68		1,212.21		P
	High Transportation	Fund: 762-0110	235.86		155.67		P
	High Tuition	Fund: 762-0113	8.26		5.45		P
	High Adult Ed	Fund: 762-0117	64.55		42.60		P
	High Technology	Fund: 762-0128	153.87		101.56		P
	High Bond/Debt	Fund: 762-0150	157.54		103.98		P
	High Building Reserve	Fund: 762-0162	206.49		136.28		P
	Co Transportation	Fund: 782-0000	149.28		98.53		P
	Co High Retirement	Fund: 783-0000	478.44		315.77		P
	Co Elem Retirement	Fund: 784-0000	976.77		644.67		P
	Helena	Fund: 786-0000	4,600.27		3,036.18		P
	Helena GO 09 refunding 97 & 01	Fund: 786-1000	197.92		130.63		P
	Helena GO 2008	Fund: 786-1001	346.29		228.55		P
	University	Fund: 877-0000	183.55			121.14	F
	St Equalization	Fund: 879-0000	1,223.64			807.60	F
	Co Elem Schools	Fund: 881-0000	1,009.50			666.27	F
	Co High Schools	Fund: 883-0000	673.00			444.18	F
	Vo-Tech	Fund: 885-0000	45.89			30.29	F
34276	2121 FORESTVALE CEM	224-0000 T1	102.18	67.44	67.44		P
34276	2518 OPEN-SPACE LANDS	501-0000 T1	52.01	34.33	34.33		P
			23,104.78	15,249.15	13,179.67	2,069.48	





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